

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

CORDELL FUNDING, LLLP and CORDELL  
CONSULTANTS INC., MONEY PURCHASE  
PLAN, a Qualified Retirement Plan Trust,

Appellants.

v.

THE 1031 TAX GROUP, LLC; 1031 ADVANCE 132  
LLC; 1031 ADVANCE, INC.; 1031 TG OAK  
HARBOR LLC; AEC EXCHANGE COMPANY,  
LLC; ATLANTIC EXCHANGE COMPANY, INC.;  
ATLANTIC EXCHANGE COMPANY, LLC;  
EXCHANGE MANAGEMENT, LLC;  
INVESTMENT EXCHANGE GROUP, LLC;  
NATIONAL EXCHANGE ACCOMMODATORS,  
LLC; NATIONAL EXCHANGE SERVICES QI  
LTD; NATIONAL INTERMEDIARY, LTD; NRC  
1031, LLC; REAL ESTATE EXCHANGE  
SERVICES, INC.; RUTHERFORD INVESTMENT  
LLC; SECURITY 1031 SERVICES, LLC;  
SHAMROCK HOLDINGS GROUP, LLC; and  
OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS,

Appellees.

Case No. 07-cv-11342 (NRB)

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DNYC #: <u>10308</u>
DATE FILED: <u>1/30/08</u>

**STIPULATION AND ORDER AMENDING BRIEFING  
SCHEDULE**

WHEREAS, on November 19, 2007, appellants Cordell Funding, LLLP and Cordell  
Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust (together "Cordell")  
filed the Notice of Appeal of Order Approving Agreement to Transfer Interests and Assets for  
the Benefit of Bankruptcy Estates (the "Notice of Appeal"), appealing the Order Approving  
Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates entered on  
October 26, 2007, which granted the Joint Motion for Approval of Agreement to Transfer

Interests and Assets for the Benefit of Bankruptcy Estates and approving and authorizing Gerard A. McHale, Jr., the Chapter 11 trustee (the "Trustee") to enter into, and effectuate, the Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates dated as of October 11, 2007.

WHEREAS, on November 29, 2007, Cordell filed the Statement of Issues and Designation of Items to be Included in Record on Appeal.

WHEREAS, on December 10, 2007, The 1031 Tax Group, LLC; 1031 Advance 132 LLC; 1031 Advance, Inc.; 1031 TG Oak Harbor LLC; AEC Exchange Company, LLC; Atlantic Exchange Company, Inc., Atlantic Exchange Company, LLC; Exchange Management, LLC; Investment Exchange Group, LLC; National Exchange Accommodators, LLC; National Exchange Services QI, Ltd.; National Intermediary, Ltd.; NRC 1031, LLC; Real Estate Exchange Services, Inc.; Rutherford Investment LLC; Security 1031 Services, LLC; and Shamrock Holdings Group, LLC (the "Appellees") by and through counsel for the Trustee filed their Designation of Additional Items to be Included in Record on Appeal.

WHEREAS, on December 18, 2007, the appeal was entered on the docket of this Court.

WHEREAS, the deadline for Cordell to file its brief is presently January 31, 2008, the deadline for the Appellees to file their brief is presently February 28, 2008, and the deadline for Cordell to file the reply brief is presently March 14, 2008.

WHEREAS, the parties have determined that they need additional time to prepare the briefs because they are engaged in settlement discussions.

Cordell and the Appellees hereby AGREE, STIPULATE AND CONSENT TO AS FOLLOWS:

1. The deadline for Cordell to file and serve its brief is extended through and including Friday, February 29, 2008.
2. The deadline for Appellees to file and serve their brief is extended through and including Friday, March 28, 2008.
3. The deadline for Cordell to file and serve its reply brief is extended through and including Monday, April 14, 2008.
4. This Stipulation may be executed in counterparts and by facsimile with the original signatures to be provided as soon as practicable thereafter.

Dated: January 30, 2008

GOLENBOCK EISEMAN ASSOR  
BELL & PESKOE LLP



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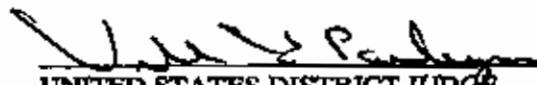
BAKER & HOSTETLER LLP

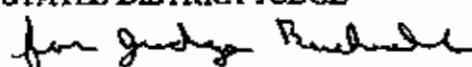


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Cordell Funding, LLP

SO ORDERED:

Dated: New York, New York  
January 30, 2008

  
UNITED STATES DISTRICT JUDGE

  
for Judge Richard B. Bernstein